

GLOUCESTER COUNTY
BOARD OF TAXATION

FREEHOLDER DIRECTOR
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The County of Gloucester complies with all state and federal rules and regulations and does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex in admission to, access to, or operations of its programs, services, activities or in its employment practices. In addition, Gloucester County encourages the participation of people with disabilities in its programs and activities and offers special services to all County residents 60 years of age or older. Inquiries regarding compliance may be directed to the EEO office at (856)384-6903 or through the County's ADA Coordinator at (856)384-6485/New Jersey Relay Service 711

Filing a Tax Appeal in 2018
(Please Read thoroughly)

Tax Board Office Hours are 8:00 am to 4:00 pm Monday through Friday

Filing Deadline: On or before April 2, 2018 4:00 P.M.
(Revaluation Towns-Logan & Monroe are due May 1, 2018 4:00 P.M.)

2 Copies of Petition to: County Tax Board
1 Copy of Petition to: Municipal Clerk

Sales Information and Other Supporting Documentation:

- a. The date of valuation for the 2018 assessment is October 1, 2017.
- b. All evidence, such as pictures, surveys, appraisals, and sales information **should be** submitted with your petition of appeal. Any and all information must be submitted no later than **7 DAYS PRIOR TO YOUR HEARING DATE.**
- c. Sales utilized for the appeal process should range from 10/01/2016 thru 10/01/2017. Not more than five comparable sales shall be submitted however **submitting your best three** is preferred.
- d. You may, **but are not required**, to submit an appraisal report. The appraiser **must** be state licensed and **must attend the hearing.** The appraisal may not be considered as **evidence** if the appraiser **is not in attendance** at the hearing.
- e. You can search for comparable sales information online at:
www.gloucestercountynj.gov/depts/b/botcounty In the left box, click "Search Tax Records", Go to Step 3 and pick your municipality; go to step 4 and click advanced search; scroll down to the "blue" bar that states "Searches may be combined", under (Class) Click on 2...Residential Property, then click arrow on sale date and click 1 year; tab over and enter your date range of 2016-10-01 to 2017-10-01; Scroll down to square footage and put in range of within 100 sq ft (from & to) in either direction; return to step 8 and click **submit search**. A list of all sales will be provided. Click on the left side under "More Information" for sale details.
- f. Be cautious if utilizing Non-usable sales (NU). These sales (numbers 1-33) include short sales, foreclosures, family member to family member or estate/trust sales, etc. NU codes are listed next to the sale information.
- g. The most credible evidence is recent comparable sales of other properties of a similar type in your neighborhood. You should be knowledgeable of financing conditions (foreclosures, short-sales, etc) of sales you cite and be able to give a full description of the properties. Some of the characteristics making your property comparable are: recent sale price, similar square footage of living area (measured from the exterior), similar lot size or acreage, proximity to your property, the same zoning and/or use, and similar age and style of structure, etc.

Next go back to www.gloucestercountynj.gov/depts/b/botcounty and click on Search Property Record Card. At District click the arrow to select the appropriate taxing district. Insert the house number and street name (omit avenue, street, road, court, etc.) then click submit search. Next, click on more information and a new page will appear; click property record card.

COMPARABLE SALES ANALYSIS FORM

NAME:

MUNICIPALITY:

1	PROPERTY LOCATION:	SUBJECT (YOUR HOUSE)	COMPARABLE SALES		
			#1	#2	#3
	BLOCK/LOT/QUALIFIER	BL. L. Q.	BL. L. Q.	BL. L. Q.	BL. L. Q.
	ADDRESS				
2	ASSESSED VALUE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3	SALES/PURCHASE PRICE				
4	DATE OF SALE/PURCHASE				
5	LOT SIZE				
6	LOCATION (BETTER, ETC)	XXXXXXXXXX			
7	PROXIMITY TO SUBJECT	XXXXXXXXXX			
8	AGE (YEAR BUILT)				
9	CONDITION (GOOD, ETC)				
10	STYLE (RANCH, ETC)				
11	SQ. FT. OF LIVING AREA (GLA)				
12	NUMBER OF LIVING UNITS				
13	TOTAL ROOMS/BDRMS/BATHS	/ /	/ /	/ /	/ /
14	BASEMENT (SIZE)/ FINISH	/	/	/	/
15	TYPE OF HEAT				
16	CENTRAL AIR CONDITIONING				
17	NUMBER OF FIREPLACES				
18	GARAGE (SIZE)/OUTBLDGS				
19	PORCHES/DECKS/PATIO				
20	INGROUND POOL (SIZE)				
21	MISCELLANEOUS ITEMS				

22 ADDITIONAL COMMENTS:

SUBJECT:

SALE #1:

SALE #2:

SALE #3:

THIS FORM MUST BE SUBMITTED TO THE TAX BOARD (5 COPIES) AND ONE COPY TO BOTH THE MUNICIPAL OR COUNTY ASSESSOR AND MUNICIPAL CLERK NO LATER THAN SEVEN (7) DAYS PRIOR TO YOUR HEARING

HOW TO PREPARE A COMPARABLE SALES ANALYSIS

This Comparable Sales Analysis Form is an organizer to help you determine if the equalized assessed value of your property exceeds the market value of your property and to aid you in presenting your argument to the assessor and, if necessary, the county tax board.

The first step is to select legally usable comparable property sales, i.e., open market sales between willing buyers and sellers which would be competing with your property if both were offered on the market at the same time. If a typical buyer looking to purchase your property would also consider purchasing your comparable property, because it has similar utility, location and attractiveness, it's probably a good comparison. Next, use the Comparable Sales Analysis Form to compare your property and the properties that have sold.

1. Properties' Identification-Select at least three, if possible, properties that have sold which are the most similar to your property. On the "Block and Lot" line, enter your property's identification numbers under "subject" and the numbers of the first three comparable properties under "comparable sales" #1, #2 and #3. On the "Address" line, enter your address and the address of each comparable property sold. The "Q" line is only used for condominiums and qualified farm properties.
2. Assessed Value- Enter only the "assessed value" for your property (the subject). Your total assessed value is already on all completed appeal forms. Remember, you are trying to measure market value, not assessed value.
3. Sale/Purchase Price - Enter the sales/purchase price as it appears on the deed. You may confirm prices with public records or with the municipal assessor's office.
4. Sale Date- Enter the sales date, i.e., closing date or deed date. You may confirm dates with public records or with the municipal assessor's office.
5. Lot Size-Enter dimensions, as 50' x 150' (feet), or acres, as 1.25 acres or .50 acres. Note other aspects of the lot as "wooded," "view," "steep," "irregular shape," etc. under "Additional Comments."
6. Location-Here your property's location is the standard; use comparative terms, for example, "similar," "better" or "worse," for each comparable sale property. Explain any significant differences in location in "Additional Comments."
7. Proximity to Subject-Estimate the distance, in miles or blocks, between your property and the comparable properties sold. If a comparable property is in your immediate area write "neighborhood," "next door" or "one block," etc. If you exclude a similar nearby sale property in favor of one that is farther away, you should be able to explain your reason.
8. Age-Enter the year built.
9. Condition- Accurately state the general condition of your property as "good," "fair," "poor," "very good," or "excellent" and the condition of your comparable sales properties using the same terms. Be prepared to justify your statements by your own investigation of each sale. View each comparable property from the exterior and provide at least one photograph of each. Also try to utilize a local multiple listing service, listing agent, or contact the seller, or buyer to ask about the condition of the comparable properties.
10. Style- Identify style as "ranch," or one story, "colonial" or two story, "cape" or 1.5 story, "bi-Level," "split level" or "contemporary," etc. Photos help the assessor and county tax board commissioners recognize the style and attractiveness of the properties.
11. Square Feet or Gross Living Area, (GLA)-Living area includes all livable space above basement level or above grade and is based on gross or exterior dimensions. Exterior dimensions of 25' x 40' and two full stories would have approximately 2,000 square feet of Gross Living Area. The same exterior dimensions with one and one half stories would have about 1,500 sq. ft. of GLA. Your assessor can provide this number for your

property and each comparable property sale. Try to settle any factual issues regarding gross living area, etc. with the assessor prior to a county tax board hearing.

12. Number of Living Units-A single family dwelling is 1 living unit; use 2, 3, or 4 for a two to four family residence. Do not compare a single family dwelling with a multi-unit dwelling. You may compare a multi-unit dwelling with other multi-unit residences having different numbers of dwelling units, as long as they're not single family. An in-law or domestic suite is not a multi-unit dwelling, unless this suite may be legally rented to a non-family member. If so, identify this on this line, as "in-law suite included," and explain under "Additional Comments."
13. Total Rooms/Bedrooms/Baths-Report this as "8/4/2.1" for an eight room, four bedroom, two and one half bath property; for three half baths in the same property "8/4/2.3." Include a "bonus" room in the room count and explain under "Additional Comments." Report basement baths here w/"Added Comments" and unusual positive/negative characteristics of the property layout w/Added Comments.
14. Basement Size/Finish-Write "full," "partial," or "crawl space" or "slab" if none. Enter percentage of finished area, as "100%," "75%," (three quarters finished) or "50%" (half finished). Note if there is a full or half bath on basement level here. Explain quality of the finish and factors as "walk out access" under "Additional Comments."
15. Type of Heat-Write in fuel first, as "gas," "oil," "electric" or other; then if the system is "forced air," "hot water" or "steam." Write number as (2) or (3) for properties with 2 or 3 separate systems.
16. Central Air Conditioning-Usually a "yes" or "no" answer. If the property has central air but it's not operating, still indicate central air is present and explain under "Additional Comments." If central air is only for first or second floor of a two story property, for example, write "2nd floor only" here.
17. Number of Fireplaces-Enter the number, for example, 1 to 4.
18. Garage (size)/Outbuildings-Example, write "2 car att." for a two-car garage attached to the property or "1 car det." for single car, detached, free-standing garage. Typical outbuildings include sheds, barns, cabanas, etc. Explain condition, size and quality etc., under "Additional Comments."
19. Porches/Decks/Patios- Indicate size, e.g., 10 x 12 or 15 x 25, and character of each. Have a general idea of construction quality and condition.
20. In-Ground Pools-Report size, e.g., 20 x 40 or 18 x 36, and material, e.g., steel wall with vinyl liner, or concrete/gunite. Note the age, if possible, and overall condition of the pool, as best you can. Removable above ground pools are generally not assessed.
21. Miscellaneous Items- Identify and describe.
22. Additional Comments-In this area, add comments to cover key aspects of your property (the subject) and each comparable property which may not be adequately identified on the form, such as "flood zone location" indicating how often, how severely and when the property last flooded. See example comments on the sample form in these instructions. If you have questions, ask your assessor for help.

***Remember you are using your comparable properties to substantiate the market value of your property (the subject property.) When deciding whether to appeal, it may be useful to evaluate the entries as superior or inferior to your property. If your entries are mostly inferior, the average of the sale prices should be lower than your property's value. If your entries are mostly superior, then the average of the sale prices should be higher than your property's value. If your items are mostly the same, the average of the sale prices of the comparable sales properties should be similar to your property's market value. An assessed value should not exceed the market value of a property. All properties in a municipality should be assessed at the same level. Bring this form when you meet with the assessor. Submit this form with all copies of your filed appeal at least seven days prior to your hearing before the county tax board commissioners.

COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE

- (a) Your appeal must be **received** (not merely postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. An appeal received after the close of business hours on April 1, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later, is untimely filed and will result in dismissal of the appeal. If the subject property lies within a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, your appeal must be **received** (not merely postmarked) by the county board of taxation on or before May 1 of the tax year. If the last day for filing an appeal falls on a Saturday, Sunday, or legal holiday, the last day shall be extended to the first succeeding business day.
- (b) A taxpayer will have 45 days to file an appeal upon issuance of Notification of Change of Assessment.

FILING DATE- MONMOUTH COUNTY RESIDENTS ONLY – Filing dates for Monmouth County Tax Board appeals have changed. Please visit <https://secure.njappealonline.com/> or call the Monmouth County Tax Board for details.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax board administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

3. FILING OF PETITION

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy must be served upon the assessor of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (c) A copy must be served upon the clerk of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (d) A copy should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES (Must accompany original petition of appeal)

- | | | |
|-----|--|--------------------|
| (a) | Assessed Valuation less than \$150,000 | \$ 5.00 |
| 1. | \$ 150,000 or more, but less than \$ 500,000 | \$ 25.00 |
| 2. | \$ 500,000 or more, but less than \$ 1,000,000 | \$ 100.00 |
| 3. | \$1,000,000 or more | \$ 150.00 |
| (b) | Appeal on Classification | \$ 25.00 |
| (c) | Appeal on Valuation and Classification | Sum of (a) and (b) |
| (d) | Appeal not covered by (a), (b), and (c) | \$ 25.00 |

Check should be made payable to: County Tax Administrator. Fees are non-refundable.

Property Classifications N.J.A.C. 18:12-2.2

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	6A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

No fee is required to file a petition contesting the denial of an application for a:

- ☐ deduction for veteran or veteran's surviving spouse/ surviving civil union partner/ surviving domestic partner or serviceperson's surviving spouse/ surviving civil union partner/ surviving domestic partner;
- ☐ deduction for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;
- ☐ exemption for disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of a disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of serviceperson.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who files an appeal from an assessment must pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board as the interests of justice may require.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

7. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

PETITION OF APPEAL
GLOUCESTER COUNTY BOARD OF TAXATION
 CLAYTON COMPLEX, BUILDING A
 1200 NORTH DELSEA DRIVE • CLAYTON, NJ 08312 • (856) 307-6448

Appeal Number

Filed _____
 Check/Cash _____
 Checked _____

Tax Year _____ Property Class _____

NAME OF PETITIONER _____
Last Name, First Name

MAILING ADDRESS _____ Daytime Telephone No.:(_____) _____

E-mail Address _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____

MUNICIPALITY _____ Property Street Address / Location _____

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)CURRENT ASSESSMENTREQUESTED ASSESSMENT

Land \$ _____

Land \$ _____

Bldg/Improvement \$ _____

Bldg/Improvement \$ _____

Abatement (if any) \$ _____

Abatement (if any) \$ _____

Total \$ _____

Total \$ _____

Purchase Price \$ _____ Date of Purchase _____ Tax Court Pending: Yes ☐ No ☐**REASON FOR APPEAL:** _____**SECTION II COMPARABLE SALES (See Instruction #9B)**

<u>Block / Lot / Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale / Deed Date</u>
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

☐ **Veteran's Property Tax Deduction** for
Veteran or Surviving Spouse or Surviving Civil Union Partner
or Surviving Domestic Partner of Veteran/Serviceperson
☐ **100% Disabled Veteran Exemption** for 100% Disabled
Veteran or Surviving Spouse or Surviving Civil Union Partner
or Surviving Domestic Partner of 100% Disabled Veteran
☐ **Senior Citizen / Disabled Person Property Tax Deduction** for
Senior Citizen / Disabled Person or Surviving Spouse or Surviving
Civil Union Partner of Senior Citizen / Disabled Person
☐ **Farmland Assessment Classification**
☐ **Abatement or Exemption - Religious, Charitable, etc.**

WHEREFORE, Petitioner seeks judgment reducing / increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

Date _____ Original Signature of Petitioner or Attorney for Petitioner _____

PETITION OF APPEAL
GLOUCESTER COUNTY BOARD OF TAXATION
 CLAYTON COMPLEX, BUILDING A
 1200 NORTH DELSEA DRIVE • CLAYTON, NJ 08312 • (856) 307-6448

Appeal Number

Filed _____
 Check/Cash _____
 Checked _____

Tax Year _____ Property Class _____

NAME OF PETITIONER _____
 Last Name, First Name

MAILING ADDRESS _____ Daytime Telephone No.:(_____) _____

E-mail Address _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____

MUNICIPALITY _____ Property Street Address / Location _____

Name, address and telephone number of person or attorney to be notified of hearing date and judgment: _____

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)CURRENT ASSESSMENTREQUESTED ASSESSMENT

Land \$ _____

Land \$ _____

Bldg/Improvement \$ _____

Bldg/Improvement \$ _____

Abatement (if any) \$ _____

Abatement (if any) \$ _____

Total \$ _____

Total \$ _____

Purchase Price \$ _____ Date of Purchase _____ Tax Court Pending: Yes ☐ No ☐**REASON FOR APPEAL:** _____**SECTION II COMPARABLE SALES (See Instruction #9B)**

Block / Lot / Qualifier	Property Street Address / Location	Sale Price	Sale / Deed Date
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

- | | |
|---|--|
| <input type="checkbox"/> Veteran's Property Tax Deduction for
<u>Veteran or Surviving Spouse or Surviving Civil Union Partner</u>
<u>or Surviving Domestic Partner</u> of Veteran/Serviceperson | <input type="checkbox"/> 100% Disabled Veteran Exemption for <u>100% Disabled</u>
<u>Veteran or Surviving Spouse or Surviving Civil Union Partner</u>
<u>or Surviving Domestic Partner</u> of 100% Disabled Veteran |
| <input type="checkbox"/> Senior Citizen / Disabled Person Property Tax Deduction for
<u>Senior Citizen / Disabled Person or Surviving Spouse or Surviving</u>
<u>Civil Union Partner</u> of Senior Citizen / Disabled Person | <input type="checkbox"/> Farmland Assessment Classification |
| | <input type="checkbox"/> Abatement or Exemption - Religious, Charitable, etc. |

WHEREFORE, Petitioner seeks judgment reducing / increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

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PETITION OF APPEAL
GLOUCESTER COUNTY BOARD OF TAXATION
CLAYTON COMPLEX, BUILDING A
1200 NORTH DELSEA DRIVE • CLAYTON, NJ 08312 • (856) 307-6448

Appeal Number

Filed _____
Check/Cash _____
Checked _____

Tax Year _____ Property Class _____

NAME OF PETITIONER _____
Last Name, First Name

MAILING ADDRESS _____ Daytime Telephone No.: (____) _____

E-mail Address _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____

MUNICIPALITY _____ Property Street Address / Location _____

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CURRENT ASSESSMENT

REQUESTED ASSESSMENT

Land \$ _____

Land \$ _____

Bldg/Improvement \$ _____

Bldg/Improvement \$ _____

Abatement (if any) \$ _____

Abatement (if any) \$ _____

Total \$ _____

Total \$ _____

Purchase Price \$ _____ Date of Purchase _____ Tax Court Pending: Yes ☐ No ☐

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9B)

<u>Block / Lot / Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale / Deed Date</u>
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

- | | |
|---|---|
| <input type="checkbox"/> Veteran's Property Tax Deduction for
<u>Veteran or Surviving Spouse or Surviving Civil Union Partner</u>
or <u>Surviving Domestic Partner</u> of Veteran/Serviceperson | <input type="checkbox"/> 100% Disabled Veteran Exemption for 100% Disabled
<u>Veteran or Surviving Spouse or Surviving Civil Union Partner</u>
or <u>Surviving Domestic Partner</u> of 100% Disabled Veteran |
| <input type="checkbox"/> Senior Citizen / Disabled Person Property Tax Deduction for
<u>Senior Citizen / Disabled Person or Surviving Spouse or Surviving</u>
<u>Civil Union Partner</u> of Senior Citizen / Disabled Person | <input type="checkbox"/> Farmland Assessment Classification |
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